

**NYSE Euronext**

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Washington, DC 20549

December 1, 2008

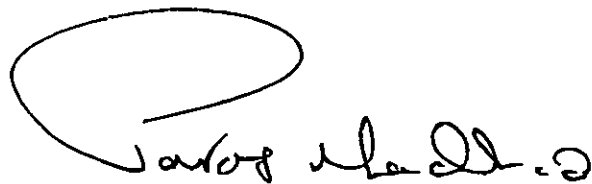
REVISED

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, POTLATCH FOREST PRODUCTS CORPORATION, (To be renamed Clearwater Paper Corporation) Common Stock, par value \$0.0001 per share and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 5 to Form 10 received on November 26, 2008. Tentative listing date – December 5, 2008.

Sincerely,



**PROCESSED**

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**THOMSON REUTERS**

**END**